

# Reciprocity Exemption/Affidavit of Residency

For Wisconsin, North Dakota and Michigan residents who work in Minnesota

Read instructions on back.

**Employees:** Complete this form and give it to your employer.

Please print	Employee's last name	First name and initial	Employee's Social Security number
	Permanent address		
	City or town	State (check one) <input type="checkbox"/> Wisconsin <input type="checkbox"/> North Dakota <input type="checkbox"/> Michigan	Zip code

Residence information	<p><b>1</b> I have lived at the above residence since (mo/day/yr) _____.</p> <p><b>2</b> Do you return to the above residence at least once a month?                  Note: If you are a resident of North Dakota or Michigan and answer NO, you do not qualify for this exemption.  <input type="checkbox"/> YES   <input type="checkbox"/> NO</p> <p><b>3</b> Were you ever a resident of Minnesota? If yes, enter dates (mo/day/yr).  <input type="checkbox"/> YES, from _____ to _____.   <input type="checkbox"/> NO</p> <p><b>4</b> Enter the wages you earned in Minnesota during the previous year. \$ _____</p>
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Employer information	Current Minnesota employer's name	
	Employer's Minnesota mailing address	Employer's phone (   )
	City or town	State <b>Minnesota</b> Zip code

Sign here	<p><i>I declare that the above information is correct and complete to the best of my knowledge and belief.                  I understand there is a \$500 penalty for making false statements.</i></p>		
	Employee's signature	Date	Daytime phone (   )

**Employers:** Mail this form to Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501.  
 Keep a copy for your records.

# Instructions for Form MWR

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## Instructions for employees

Minnesota has income tax reciprocity agreements with Wisconsin, North Dakota and Michigan. If you are a resident of one of these states, you do not have to pay Minnesota income tax on wages you earn for work in Minnesota. You must, however, pay tax to your state of residence on wages earned from a Minnesota employer.

**If you do not want Minnesota tax withheld from your wages**, complete this form and give it to your employer by February 28, or within 30 days after you begin working or change your permanent residence. You must give your employer a new form *each year* if you want to stay exempt from Minnesota withholding tax.

If you do not complete this form and give it to your employer by the due date, your employer must withhold Minnesota taxes from your wages.

*Note:* If you are a North Dakota or Michigan resident who does not return to your residence in North Dakota or Michigan at least once a month, you do not qualify to be exempt from Minnesota withholding.

**If you want a refund of tax already withheld for the year**, but you want your employer to *continue withholding* Minnesota tax from your wages for next year, attach this form to your Minnesota income tax return. Do not give it to your employer.

**If you want a refund of tax already withheld**, and you want your employer to *stop withholding* Minnesota tax, give this form to your employer and attach a copy to your Minnesota income tax return.

## Fill out the form completely

If you do not fill in every item on this form, your employer must withhold Minnesota income tax from your wages using the same marital status and number of allowances you claimed on your federal Form W-4.

Sign and date the form. Fill in a phone number where you can be reached during the day.

## Penalties

If you make any statements on this form that you know are incorrect, you may be assessed a \$500 penalty.

## Use of Information

All information on Form MWR is private by state law. It may only be given to your state of residence, the Internal Revenue Service, other states that guarantee the same privacy and to other state agencies as provided by law. The information may be compared with other information you furnished to the Department of Revenue.

Your name, address and Social Security number are required for identification. Your address is also required to verify your state of residence. Your employer's name, address and phone number are required in case we have to contact your employer regarding withholding tax from your wages. If you do not complete the information, your employer is required to withhold Minnesota income tax from your wages.

The only information not required is your phone number. However, we ask that you provide it so we can contact you quickly if we have questions.

## Instructions for employers

Employees who reside in Wisconsin, North Dakota or Michigan who ask you not to withhold Minnesota income tax from their wages must complete this form and give it to you each year by February 28 or within 30 days after they begin working for you or change their residence. Employees who live in other states, including Minnesota, cannot use this form.

Send the completed form to Minnesota Revenue, Mail Station 6501, St. Paul, MN 55146-6501 by March 31 each year. Keep a copy for your records.

For new employees or employees who change their permanent home address, send the form within 30 days after the employee gives it to you.

You may be assessed a \$50 penalty for each form you are required to send us but do not.

If an employee does not fill in every item of Form MWR, you must withhold Minnesota income tax, using the same marital status and number of allowances claimed on the employee's federal Form W-4.

## Information and assistance

If you need additional information or help to complete this form, call 651-282-9999. TTY: Call 711 for Minnesota Relay.

Forms are available on our website at [www.taxes.state.mn.us](http://www.taxes.state.mn.us) or by calling 651-296-4444. You can also write for forms at the following address:

Minnesota Tax Forms  
Mail Station 1421  
St. Paul, MN 55146-1421

We'll provide information in other formats upon request to persons with disabilities.